

INSTRUCTIONS FOR COMPLETING CLAIM FOR REFUND

When submitting the claim, be sure to provide the specific grounds upon which the claim is founded. For example, if an allowable deduction was not claimed on the first quarter sales and use tax return, the claim should state this fact and explain the circumstances surrounding the omission of such deduction. If the claim is intended to also include a claim for the overpayment of tax resulting from unreported taxable bad debts, the claim should so state. In addition to providing the specific grounds for the basis of the claim, the claim must also include documentation that supports the refund or credit request. The documentation should be sufficient in detail and provide proof of the overpayment of tax.

Although the claim form asks for the amount of the claimed overpayment of tax, including interest and penalty, if you are not sure of the actual amount at the time of submitting the claim, you may enter \$1.00 in the space provided or leave that space empty. The support for the claim for refund will normally provide the means necessary for the calculation of the refund or credit due.

You must file the claim within the limitation periods explained below (see the box at the bottom of the page). If the claim is in connection with amounts reported on the sales and/or use tax return(s), the applicable box should be checked and the period of time covered should be entered in the space provided (e.g., January 1, 1994 to December 31, 1994). If the claim results from an audit or other such determination, remember to provide the date shown on the notification of the assessment and the date the liability was paid. If the claim represents another type of overpayment, be sure to fully explain the circumstances in the space provided. *If your claim represents a partial payment or installment towards a determination or other such tax liability, please be sure to submit a separate claim for **each future** payment for which you plan to pursue a refund. (For more information concerning the refund and appeals process, see Pamphlet 76, "Audits and Appeals.")* An explanation and clarification on how to fill out the remainder of the claim form is provided below.

Taxpayer Name and Account Number: The name(s) listed on the sales and/or use tax permit, business license, or other such document should be entered in the space provided. If the claimant does not have a permit, the name(s) shown on the documents that support the claim for refund should be entered. The D.B.A. (business name) should not be entered unless it is also the name shown on the permit or business license. The applicable sales and/or use tax permit number or other such account number with the Board of Equalization should also be entered in the space provided. For example, if the permit number is SR KH 00-123456, that number should be entered.

Taxpayer's Social Security Number: Disclosure of the applicable Social Security Number(s) is required (see form BOE-324-A). It is required even if the claimant does not have a permit or account number with the Board. If the claimant is an individual (including a husband and wife), the Social Security Number of one or both should be entered. If the claimant is a partnership, then the Social Security Number(s) of the general partner(s) and the partner's name(s) should be entered in the space provided. *If the claimant is a corporation, it is not necessary to provide a Social Security Number.*

Firm Name: The name of the firm (business) should be entered in the space provided. For example, if the claimant name is John Doe and the D.B.A. is XYZ Auto Repair, the D.B.A. should be entered. If the name of the firm is the same as the name of the claimant, enter that name.

Signed By and Title or Position: The preparer of the claim form should sign their name in this space. The preparer may be the bookkeeper, accountant, taxpayer, etc. If the preparer is not the taxpayer, the preparer is generally not required to be a corporate officer or to have a power of attorney. However, the preparer must be authorized by the taxpayer to file the claim on the taxpayer's behalf. The preparer should also include their title or position in the space provided. For example, if the preparer is the bookkeeper, then he or she should enter "Bookkeeper" in the space provided.

Date Signed: The date on the day of signing the claim form should be entered in the space provided. If the form is signed on May 5, 1996, but is mailed on May 10, 1996, then May 5, 1996, should be entered.

STATUTE OF LIMITATIONS

Revenue and Taxation Code Section 6902 provides the basis for the statute of limitations for the timely filing of a claim for refund. Section 6902 provides that for persons required to file a return, no refund shall be approved by the Board if received after three years from the *due date* of the required return. With respect to determinations and self-assessed tax, the claim for refund is considered filed timely if filed within six months of the *payment* of the tax or within six months of the date the determination became final.

Subsection (b), provides that a refund may also be considered filed timely if filed within the period of time provided by a Waiver of Limitation, given under Section 6488, and before such expiration.